

FORM F-65(UT-1)  
(3-8-2007)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2006**

County

WAYNE COUNTY

P.O. BOX 189

LOA, UTAH 84447

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	330,155
Library	
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	135,296
Tort liability	
Other	
<b>TOTAL PROPERTY TAXES</b>	<b>T01 465,451</b>
General sales and use taxes	
Mass transit tax	
County option sales tax	144,149
Local sales tax	74,257
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
<b>TOTAL GENERAL SALES AND USE TAXES</b>	<b>T09</b>
Special base sales taxes	
Transient room tax	108,339
Tourism - Transient room tax	
Tourism - Restaurant tax	34,479
Tourism - Short-term leasing	
<b>TOTAL SPECIAL BASE SALES TAXES</b>	<b>T19</b>
Occupation & business licensing and permit taxes	T28 74,028
Other licensing and permit taxes	T29 275
Other taxes	T99
Fee in lieu	T01 67,153

### **B. FEDERAL AID**

	Amount Omit cents
Federal payments in lieu of taxes	B30 240,198
All other Federal grants	B89 1,715,670

### **C. STATE AID**

	Amount Omit cents
1. Road fund allotments	C48 882,641
2. Public welfare (including Medicaid)	C79
3. Other State grants	C89 121,996
<b>4. TOTAL (Sum of lines C2 and C3 ONLY)</b>	<b>121,996</b>

### **D. FROM OTHER LOCAL GOVERNMENTS**

All purposes	D89
--------------	-----

### **E. CHARGES AND MISCELLANEOUS REVENUE**

Hospital charges	A36
Miscellaneous commercial activities	A03
Natural resources charges	A59
Other fees and charges	A89 267,807
Special assessments	U01
Sale of real property	U11
Interest earnings	U20 57,659
Fines and forfeits	U30 67,010
Rents	U40
Royalties	U41
Private donations	U50
Miscellaneous other revenue	U99 97,268

**TOTAL REVENUE (Sum of items A-E above)**

**\$ 4,418,380**

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

<b>F. DIRECT</b>	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 36,000	E29 70,440	F29	G29
Judicial and legal	E25 73,445	E25 73,604	F25	G25
Financial administration*	E23 226,511	E23 766,767	F23 884,757	G23 48,846
Planning and zoning	E29	E29 58,488	F29	G29
Police protection (sheriff)	E62 197,539	E62 710,652	F62	G62 26,238
Fire protection	E24 5,000	E24 2,083	F24	G24 87,900
Correctional Institutions	E04	E04	F04	G04
Other corrections	E05	E05	F05	G05
Health	E32	E32 30,886	F32	G32
Welfare Institutions	E77	E77	F77	G77
Other public welfare	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 169,283	E44 992,676	F44	G44 15,915
General public buildings	E31 5,778	E31 78,721	F31	G31
Parks and recreation	E61 22,825	E61 59,558	F61	G61
Libraries	E52 6,651	E52 7,092	F52	G52
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 36,897	E89 84,321	F89	G89
Interest on debt		189 5,795		
Miscellaneous commercial activities	E03	E03	F03	G03
Other expenditures	E89	E89	F89	G89
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 779,929	\$ 2,941,083	\$ 884,757	\$ 178,899

  

<b>G. INTER- GOVERNMENTAL EXPENDITURES</b>	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	Other (Specify) (6)
Paid to state	L24 \$	L94	L32	L79	L52	
Paid to other local governments	M24	M94	M32	M79	M52	

\*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19U 462,183	29U	39U 186,183	44U 276,000	41U
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

	Amount (Omit cents)				
	Outstanding balance 1/1/06 (1)	Issued FY06 (2)	Retired FY06 (3)	Balance 12/31/06 (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <u>  </u>					
Lease purchase agreements			G89		
Accrued leave liability (sick leave and vacation)				33,978	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2006**

	Amount (Omit cents)
	61V
Beginning of year	\$
End of year	64V
	\$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2006**

	Amount (Omit cents)
	60
Restricted fund balance	\$ 43,580
Available for appropriation	70
	\$ 541,561
Total governmental funds balance	80
	\$ 585,141

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2006**  
(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
	W01	W31	W61
Cash and investments	43,580	—	541,561

**M. DATA SUPPLIED BY**

Signature of official  Kay Kimball CPA				Include this form with audit report/ financial statement submitted to: STATE AUDITOR UTAH STATE CAPITOL COMPLEX EAST OFFICE BUILDING, SUITE E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310 If you have any questions about the form, call or write: KENT GODFREY OFFICE OF THE STATE AUDITOR UTAH STATE CAPITOL Complex EAST OFFICE BUILDING, SUITE, E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310 (801) 538-1384 or 1-800-622-1243 kgodfrey@utah.gov	
Name of official (Please print)  KAY KIMBALL		Telephone Area code Number Extension 435 896-6488			
Title  CPA		Date  5/24/07			